

House File 2465

S-5242

1 Amend the amendment, S-5236, to House File 2465,
2 as amended, passed, and reprinted by the House, as
3 follows:

4 1. Page 10, after line 2 by inserting:
5 <Sec. _____. Section 421.60, subsection 2, paragraph
6 i, Code Supplement 2011, is amended to read as follows:
7 i. (1) The director may, at any time, abate any
8 unpaid portion of assessed tax, interest, or penalties
9 which the director determines is erroneous, illegal,
10 or excessive.

11 (2) The director may, at any time, abate any
12 unpaid portion of assessed interest upon a showing of
13 substantial evidence by the taxpayer of any of the
14 following conditions:

15 (a) The assessment of interest was due to
16 unreasonable delay by the department.

17 (b) The assessment of interest was due to an
18 erroneous refund that was not in any way caused by the
19 taxpayer.

20 (c) The assessment of interest was due to
21 applicable, documented, written advice from the
22 department that was relied upon by the taxpayer,
23 which advice was provided specifically to the taxpayer
24 pursuant to a written request from the taxpayer,
25 and which advice has not been superseded by a court
26 decision, ruling by a quasi-judicial body, or the
27 adoption, amendment, or repeal of a rule of law.

28 (d) The assessment of interest was due to
29 applicable, documented, written advice or position
30 by the department or another state agency that was
31 reasonably relied upon by the taxpayer, which advice or
32 position has not been superseded by a court decision,
33 ruling by a quasi-judicial body, or the adoption,
34 amendment, or repeal of a rule of law.

35 (3) The director shall prepare quarterly reports
36 summarizing each case in which abatement of tax,
37 interest, or penalties was made. However, the report
38 shall not disclose the identity of the taxpayer.>

39 2. By renumbering as necessary.

BRAD ZAUN

JAMES A. SEYMOUR